

Property Tax Exemption Basics

**Exemptions can only be on one parcel
per person, marriage, or civil union worldwide**

Owner Occupied Exemption 35 ILCS 200/15-175

What you get: Up to a \$6000 exemption from the Equalized Assessed Value. The exemption can not reduce the Equalized Assessed Value below that of the 1977.

Who Qualifies? Anyone, of any age, who both owns, or has legal interest in, and lives on a parcel of land on January 1st of the assessment year.

What to bring to the office:

- State issued identification showing proof of residency on that parcel.
- If ownership is part of a contract for deed or lease bring in your contract proving the resident is responsible for property taxes.

Note: To qualify for new construction the structure must be pro-rated. The exemption is from the date of occupancy.

Senior Homestead Exemption 35 ILCS 200/15-170

What you get: \$5000 exemption from the Equalized Assessed Value

Who Qualifies? Anyone, who is 65 or older, who both owns and lives on a parcel of land during the assessment year.

What to bring to the office:

- State issued identification showing proof of age and of residency on that parcel.
- If ownership is part of a contract for deed bring in your contract proving the resident is responsible for property taxes.

Senior Homestead Assessment Freeze 35 ILCS 200/15-172

What you get: The Equalized Assessed Value locks in the first year a homeowner qualifies and stays frozen as long as they qualify. Any year that the homeowner qualifies for the freeze the Equalized Assessed value returns to the original freeze amount.

Who Qualifies? Anyone, who is 65 or older, who both owns, or has legal interest in, and lives on a parcel of land on January 1st for the past two years. The total income of everyone who lives in the home cannot exceed \$55,000.

What to bring to the office:

- State issued identification showing proof of age and of residency on that parcel.
- If you need help filling out the form bring proof of income for everyone who resides in the home.

Note: The homeowner must fill out the application every year due to possible fluctuation in income.

Homestead Improvement Exemption 35 ILCS 200/15-175

What you get: An abatement, for four years from the improvement's completion date, of up to \$25,000 from the Assessed Value

Who Qualifies? Anyone who adds value to their existing residential structure via an added improvement.

What to bring to the office:

- State issued identification showing proof of age and of residency on that parcel.
- Nothing, just come in and fill out the form

Note: This exemption cannot be applied to any parcel with any commercial use.

Disabled Persons Homestead Exemption 35 ILCS 200/15-168

What you get: \$2000 exemption from the Equalized Assessed Value

Who Qualifies? A person who is 100% disabled who both owns, or has legal interest in, and lives on a parcel of land on January 1st of the assessment year.

What to bring to the office:

Be disabled under the Federal Social Security Act and supply either:

- A copy of your Illinois Disabled Person Identification Card stating that you are under a Class 2 disability (for each year you qualify); or
- Proof of Social Security Administration Social Security Benefits. This proof includes an award letter, verification letter, or annual cost of living adjustment (COLA) - This paperwork must be issued in the tax year for which you are applying. Whichever you supply, it must indicate that the benefits are for disability; or
- Proof of Veterans Administration disability benefits which would be an award letter showing total 100% disability; or
- Proof of Railroad or Civil Service disability benefits which would be an award letter showing a total 100% disability

Disabled Veterans' Homestead Exemption 35 ILCS 200/15-165

What you get: Up to a \$100,000 exemption from the Equalized Assessed Value of a home owned by a qualifying veteran, or the veteran's spouse, or unmarried surviving spouse.

Who Qualifies?

- Have served in the Armed Forces of the United States
- Have a disability of such nature that the Federal Government has authorized payment for the purchase or construction of housing which has special adaptations to meet the needs of your disability

What to bring to the office: This exemption is administered by the Illinois Department of Veteran's Affairs. If you qualify you must go through the VA. They will notify the Assessor's office and the exemption will be applied. You must apply for this every year.

Returning Veterans' Exemption 35 ILCS 200/15-167

What you get: \$5000 exemption from the Equalized Assessed Value for two years after a veteran returns from active duty in an armed conflict involving the armed forces of the United States of America.

Who Qualifies? An active duty veteran who both owns and lives on a parcel of land on January 1st of both assessment years.

What to bring to the office:

- State issued identification showing proof of age and of residency on that parcel.
- DD-214

Disabled Veterans' Standard Homestead Exemption 35 ILCS 200/15-169

What you get:

- A disabled veteran with a 70% or higher combined or total service-connected disability will be tax exempt up to \$250,000 in Equalized Assessed Value.
- A disabled veteran with at least 50%, but less than 70% combined or total service-connected disability will receive a \$5,000 reduction in the property's EAV.
- A disabled veteran with at least 30%, but less than 50% combined or total service-connected disability will receive a \$2,500 reduction in property's EAV.

Who Qualifies? An Illinois veteran with at least 30% combined or total service connected disability who owns, occupies, and is responsible for the property taxes on a parcel. A surviving spouse remains eligible under certain conditions.

What to bring to the office:

- State issued identification showing proof of age and of residency on that parcel.
- a verification letter that specifies your percentage of combined or total "service-connected disability rating" from the Department of Veterans' Affairs

Demonstration Model Homes Exemption 35 ILCS 200/15-25

What you get: The Equalized Assessed Value remains the same as it was before construction started.

Who Qualifies? Up to three vacant, model homes in a three mile radius. Homes qualify for up to ten years.

What to bring to the office:

- Nothing, we can help you fill out the form and notarize it here or you can pick up the application and fill it out and notarize it outside of our office and mail it back in.

Note: The forms must be completed and filed within the assessment year in which you are filing.

Natural Disaster Homestead Exemption 35 ILCS 200/15-173

What you get: The exemption of the value on the damaged structure on a rebuilt structure following a natural disaster.

Who Qualifies? Anyone who owns, occupies, and is responsible for the taxes on a parcel. The structure must not be more than 110% of the square footage of the original structure and be rebuilt within two years of the date of the natural disaster.

What to bring to the office:

- State issued identification showing proof of age and of residency on that parcel.

For more information contact:

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